**Louisiana Work Opportunity Tax Credit (WOTC) Guide:|  
For Supported Employment Vendors with LRS Referral**

**Instructions INITIATIVES**

1. Job Applicant/Employer completes page 1 of [IRS Form 8850](http://www.irs.gov/pub/irs-pdf/i8850.pdf) by date of job offer
2. Employer completes page 2 of [IRS Form 8850](http://www.irs.gov/pub/irs-pdf/i8850.pdf) by date of hire
3. Job Applicant/Employer completes, signs and dates either:
   1. [ETA Form 9062 (pdf)](http://www.doleta.gov/business/incentives/opptax/PDF/eta_form_9062_cert.pdf), Conditional Certification Form, if the job applicant received this form from a participating agency. This form means they have already been conditionally certified as belonging to a WOTC target group by a state workforce agency (SWA) or participating agency. Complete the bottom part of ETA Form 9062, sign and date it, or
   2. [ETA Form 9061 (pdf)](http://www.doleta.gov/business/incentives/opptax/PDF/WOTC_ETA_Form_9061.pdf), Individual Characteristics Form, if the job applicant did not receive a conditional certification. If the new employee has not been conditionally certified, the employer and the new employee must complete, sign and date ETA Form 9061
4. Make copies of Supporting Documentation (to determine target groups):
   1. Social security card
   2. Driver’s license
   3. W-4
   4. Letters from social security administration
   5. DD 214 for vets application (mandatory) or Letter with VA letterhead verifying veteran status.
   6. Letters from department of corrections (felons)
5. Mail all applicable documents for WOTC Certification Request within 28 Days of Hiring Date
   1. Original completed IRS Form 8850
   2. Original completed ETA Form 9061 or 9062
   3. Copies of Supporting Documentation (Send as many as applicable)
   4. Mail to:

**LWC/WOTC  
P O BOX 94094  
BATON ROUGE, LA 70804**

1. Keep copies for your records & obtain proof of mailing
2. If the application is certified, LWC sends ETA Form 9063, “WOTC Employer Certification” to the employer to verify that the employee is WOTC eligible. Employers must retain the form for IRS records. A denial letter will be sent to the employer if the employee is not eligible for any target groups.
3. The employer then claims the credit on their income tax return. The credit is first figured on IRS [Form 5884](http://www.irs.gov/pub/irs-pdf/f5884.pdf) and then becomes a part of the general business credit claimed on IRS [Form 3800](http://www.irs.gov/pub/irs-pdf/f3800.pdf).

**Helpful Documents:**

1. U.S. Department of Labor WOTC Resources including brochures, videos and tutorials for employers: <http://www.doleta.gov/business/incentives/opptax/wotcResources.cfm>
2. IRS Form 8850, Pre-Screening Notice and Certification Request for WOTC: <http://www.irs.gov/pub/irs-pdf/f8850.pdf> and Instructions for Form 8850: <http://www.irs.gov/pub/irs-pdf/i8850.pdf>
3. IRS Form ETA 9061 with instructions, Individual Characteristics Form (ICF) for WOTC: <http://www.doleta.gov/business/incentives/opptax/PDF/WOTC_ETA_Form_9061.pdf>
4. IRS Form ETA 9062 with instructions, Conditional Certification WOTC: <http://www.doleta.gov/business/incentives/opptax/PDF/eta_form_9062_cert.pdf>
5. Louisiana Workforce Commission (LWC) WOTC Guide: <http://www.laworks.net/Downloads/WFD/WOTCLetter.pdf>
6. WOTC Tax Credit Calculator: <http://www.doleta.gov/business/incentives/opptax/wotcEmployers.cfm#calculateCredits>

**More Information:**

* U.S. Dept of Labor Employment and Training Administration Website for WOTC:

<http://www.doleta.gov/business/incentives/opptax/>

* Louisiana Workforce Commission has more information and copy of IRS & ETA forms:

<http://www.laworks.net/Downloads/Downloads_WFD.asp>

* Call Louisiana Workforce Commission (LWC) at (225) 342-1235 or (225) 342-6407